

# OFFICE OF AUDITS & ADVISORY SERVICES



## DEPARTMENT OF PURCHASING AND CONTRACTING OFFICERS' TRANSITION AUDIT

### *FINAL REPORT*

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# County of San Diego

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June 20, 2013

TO: John M. Pellegrino, Director  
Department of Purchasing and Contracting

FROM: Juan R. Perez  
Chief of Audits

### FINAL REPORT: DEPARTMENT OF PURCHASING AND CONTRACTING OFFICERS' TRANSITION AUDIT

Enclosed is our report on the Department of Purchasing and Contracting Officers' Transition Audit. As there are no findings and recommendations in the report, no audit response is required.

Thank you for the courteousness and cooperation extended to the Office of Audits & Advisory Services during the course of the audit.

If you have any questions, please contact me at (858) 495-5661.

JUAN R. PEREZ  
Chief of Audits

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c: David Estrella, Deputy Chief Administrative Officer, Community Services Group  
Tracy M. Sandoval, Deputy Chief Administrative Officer/Auditor and Controller  
Kaye Hobson, Group Finance Director, Community Services Group

## INTRODUCTION

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**Audit Objective**

The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Department of Purchasing and Contracting. The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Winston F. McColl, and the interim officer, Todd R. Henderson; as well as the outgoing officer, Todd R. Henderson, and incoming officer, John M. Pellegrino, took appropriate actions and filed required reports as of March 13, 2013 and March 29, 2013, respectively, in compliance with California Codes, County regulatory requirements, and County policies and procedures. These requirements were explained in the instruction letter provided to each officer.

**Background**

The County Charter requires that the OAAS conduct such an audit when County officers leave or assume office to determine if certain affidavits, authorizations, disclosures, and reports are properly completed and processed. These actions provide for an orderly transition of officers, establish proper accountability for public assets and promote the County's General Management System (GMS), including its key disciplines of accountability, transparency and ethical conduct; fiscal stability; and continuous improvement and innovation.

**Audit Scope & Limitations**

The reports are the responsibility of the officer who signs them. The OAAS' responsibility is to provide an opinion on the reports based upon the audit.

This audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing prescribed by the Institute of Internal Auditors as required by California Government Code, Section 1236.

**Methodology**

OAAS reviewed all the reports filed by the outgoing, interim, and incoming officers, obtained supporting documentation, and performed limited internal control testing.

## AUDIT RESULTS

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**Summary**

In our opinion, there is reasonable assurance that the outgoing, interim, and incoming officers took appropriate actions and filed required reports without exception, and in compliance with California Codes, County regulatory requirements, and County policies and procedures in connection with an officer's transition.

### Office of Audits & Advisory Services

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